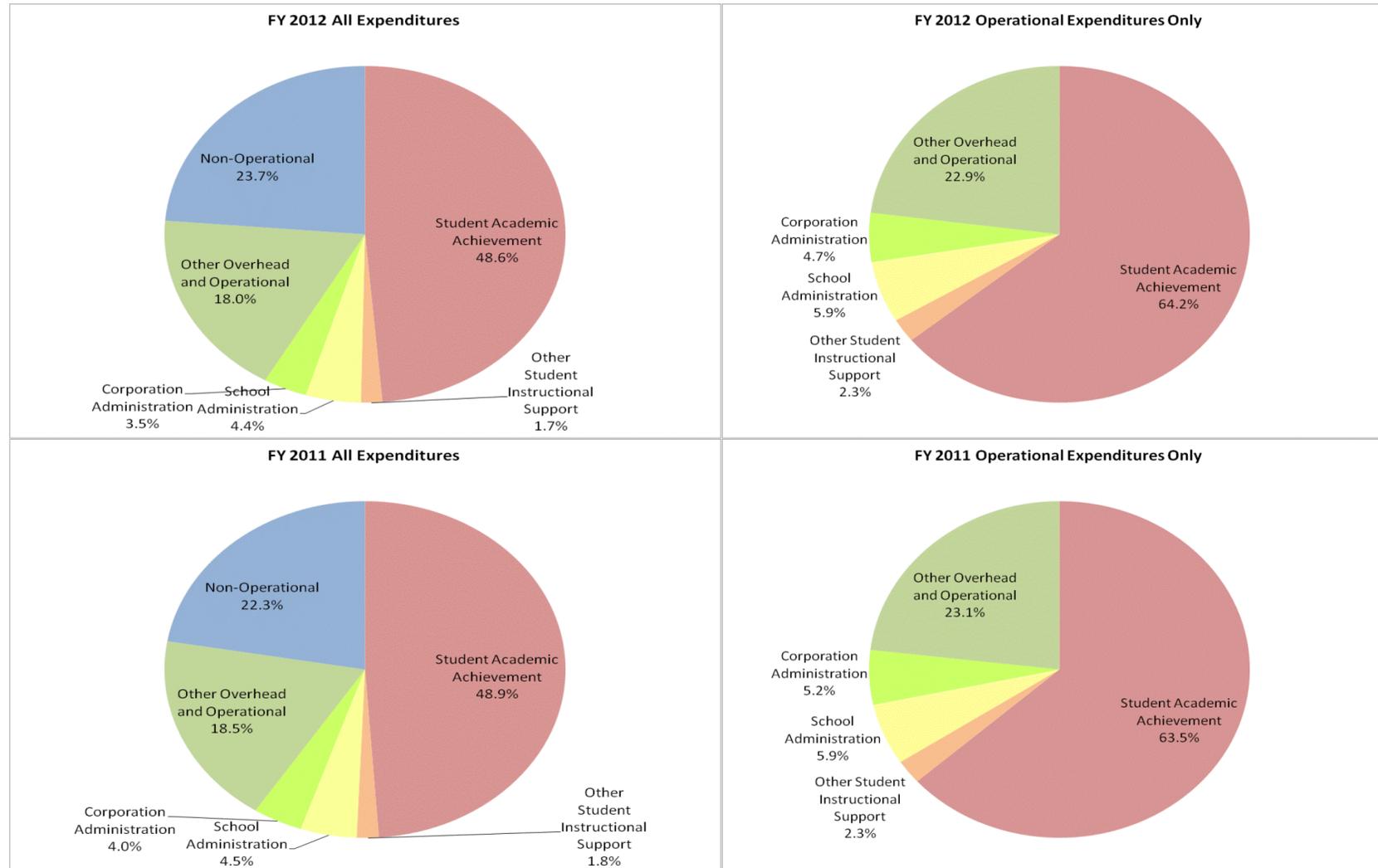


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Clark Community Schools (940)**

West Clark Community Schools (940)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$15,123,378	50.2%	\$17,841,110	43.2%	\$19,720,778	48.9%	\$20,679,059	48.6%
Student Instructional Support	\$1,856,361	6.2%	\$2,290,745	5.6%	\$2,545,211	6.3%	\$2,624,489	6.2%
Overhead and Operational	\$6,901,566	22.9%	\$8,159,053	19.8%	\$9,065,679	22.5%	\$9,151,949	21.5%
Nonoperational	\$6,224,470	20.7%	\$12,975,212	31.4%	\$9,000,307	22.3%	\$10,084,410	23.7%
Grand Total	\$30,105,774		\$41,266,119		\$40,331,975		\$42,539,907	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	56.4%	48.8%	55.2%	54.8%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Clark Community Schools (940)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$262,048	\$810,511	\$850,355		225%	5%
	11100 Regular Programs; Elementary	\$3,851,567	\$5,563,960	\$5,664,987	\$6,031,990	57%	8%	6%
	11200 Regular Programs; Middle/Junior High	\$1,495,549	\$1,678,534	\$2,022,174	\$2,232,400	49%	33%	10%
	11300 Regular Programs; High School	\$2,665,420	\$4,111,402	\$4,370,851	\$4,560,397	71%	11%	4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$62,373	\$169,979	\$191,919	\$141,676	127%	-17%	-26%
	11450 Vocational Education; Consumer and Homemaking	\$151,063	\$251,554	\$261,367	\$272,708	81%	8%	4%
	11470 Vocational Education; Business Education	\$9,186	\$23,751	\$0	\$0	-100%	-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$216,515	\$192,123	\$229,594		6%	20%
	11910 Other Regular Programs; Competency Testing	\$0	\$7,575	\$23,180	\$15		-100%	-100%
	12110 Gifted And Talented; Gifted and Talented	\$13,887	\$5,936	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$56,927	\$42,334	\$32,543		-43%	-23%
	12210 Mental Disabilities; Mild Mental Disabilities	\$1,537,256	\$2,440,352	\$3,042,701	\$3,050,815	98%	25%	0%
	12340 Physical Impairment; Hearing Impairment	\$26,346	\$102,541	\$0	\$0	-100%	-100%	
	12350 Physical Impairment; Homebound	\$22,855	\$48,795	\$21,099	\$56,493	147%	16%	168%
	12510 Culturally Different; Communication Disorders	\$122,644	\$213,704	\$221,365	\$259,759	112%	22%	17%
	12710 Equal Opportunity At Risk	\$102,547	\$141,328	\$80,647	\$100,001	-2%	-29%	24%
	12810 Special Education Preschool	\$187,879	\$234,799	\$185,490	\$180,671	-4%	-23%	-3%
	12900 Other Special Programs	\$38,988	\$115,834	\$195,696	\$190,155	388%	64%	-3%
	14100 Summer School Programs; Elementary	\$0	\$6,354	\$1,230	\$1,500		-76%	22%
	14200 Summer School Programs; Middle/Junior High School	\$11,209	\$17,848	\$2,796	\$6,063	-46%	-66%	117%
	14300 Summer School Programs; High School	\$43,881	\$98,889	\$111,764	\$100,593	129%	2%	-10%
	16100 Remediation Testing	\$88,631	\$80,355	\$90,118	\$26,552	-70%	-67%	-71%
	16200 Preventive Remediation	\$11,533	\$7,186	\$1,208	\$29	-100%	-100%	-98%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$68,434	\$28,725	\$41,889		-39%	46%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$349,206	\$308,178	\$562,498	\$613,954	76%	99%	9%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specic	\$398,580	\$426,016	\$341,398	\$351,795	-12%	-17%	3%
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agre	\$0	\$0	\$0	\$16,863			
	22110 Improvement of Instruction; Service Area Direction	\$3,203	\$0	\$194,058	\$121,298	> 500%		-37%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$38,279	\$51,165	-\$539	\$23,378	-39%	-54%	
	22130 Improvement of Instruction; Instructional Staff Training	\$20,549	-\$9,000	\$0	\$226	-99%		
	22220 Library/Media Services; School Library	\$290,583	\$411,989	\$463,230	\$468,336	61%	14%	1%
	22230 Library/Media Services; Audiovisual	\$2,733	\$353	\$0	\$9	-100%	-97%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$105,274	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$86,135	\$307,178	-\$30,180	\$1,284	-99%	-100%	
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$44,835	\$31,750			-29%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$374,503	\$328,676	\$467,418	\$557,150	49%	70%	19%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$107,557	\$91,958	\$115,778	\$126,818	18%	38%	10%
	26497 2007 Account Code - Teachers Retirement Fund	\$661,892	\$0	\$0	\$0			
Student Academic Achievement Total		\$12,881,306	\$17,841,110	\$19,720,778	\$20,679,059	61%	16%	5%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$316,457	\$466,715	\$530,913	\$560,726	77%	20%	6%
	21340 Health Services; Nurse Services	\$61,995	\$131,496	\$185,437	\$172,649	178%	31%	-7%
	24100 Office of The Principal	\$1,172,837	\$1,692,534	\$1,828,862	\$1,891,114	61%	12%	3%
Student Instructional Support Total		\$1,551,289	\$2,290,745	\$2,545,211	\$2,624,489	69%	15%	3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$15,030	\$58,497	\$50,064	\$56,956	279%	-3%	14%
	23150 Board of Education; Legal Services	\$6,500	\$11,348	\$49,634	\$45,053	> 500%	297%	-9%
	23160 Board of Education; Promotion Expenses	\$2,794	\$65	\$263	\$0	-100%	-100%	-100%
	23190 Board of Education; Other Governing Body Services	\$4,682	\$13,050	\$4,875	\$3,918	-16%	-70%	-20%
	23210 Executive Administration; Office of The Superintendent	\$290,173	\$422,384	\$428,296	\$467,603	61%	11%	9%
	23220 Executive Administration; Community Relations	\$1,254	\$3,525	\$5,895	\$4,946	295%	40%	-16%
	23230 Executive Administration; Staff Relations and Negotiations	\$34,675	\$0	\$153	\$96	-100%		-37%
	23290 Executive Administration; Other Executive Administration Services	\$11,036	\$16,730	\$16,991	\$17,404	58%	4%	2%
	25110 Fiscal Services; Office of The Business Manager	\$192,860	\$261,631	\$264,266	\$288,770	50%	10%	9%
	25191 Other Fiscal Services; Refund of Revenue	\$73,170	\$20,079	\$42,266	\$5,888	-92%	-71%	-86%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
West Clark Community Schools (940)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	25195 Other Fiscal Services; Bank Account Service Charge	\$9,838	\$7,983	\$8,689	\$8,942	-9%	12%	3%
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$313	\$5,036			> 500%
	25199 Other Fiscal Services; Other	\$8,886	\$2,150	\$3,661	\$37	-100%	-98%	-99%
	25400 Planning, Research, Development and Evaluation	\$200	\$0	\$0	\$0	-100%		
	25750 Personnel Services; Health Services	\$3,435	\$3,730	\$3,925	\$4,840	41%	30%	23%
	25790 Personnel Services; Other Professional Services	\$0	\$503,098	\$387,038	\$268,121		-47%	-31%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$356,128	\$331,111			-7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,598,328	\$2,194,767	\$2,510,201	\$2,504,002	57%	14%	0%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,035	\$3,247	\$2,627	\$797	-23%	-75%	-70%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$678,750	\$676,514	\$571,429	\$506,324	-25%	-25%	-11%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,575	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$86,314	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$33,923	\$7,289	\$9,737	\$8,330	-75%	14%	-14%
	26700 Operation and Maintenance of Plant Services; Insurance	\$468,318	\$145,051	\$170,618	\$175,388	-63%	21%	3%
	27010 Student Transportation; Service Area Direction	\$0	\$49,846	\$68,614	\$75,127		51%	9%
	27100 Student Transportation; Vehicle Operation	\$525,723	\$889,465	\$957,901	\$999,624	90%	12%	4%
	27200 Student Transportation; Monitoring Services	\$54,635	\$113	\$0	\$0	-100%	-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$193,122	\$314,456	\$357,412	\$412,406	114%	31%	15%
	27400 Student Transportation; Purchase of School Buses	\$342,713	\$86,415	\$250,786	\$332,935	-3%	285%	33%
	27500 Student Transportation; Insurance on Buses	\$40,000	\$20,000	\$29,474	\$31,072	-22%	55%	5%
	27700 Student Transportation; Contracted Transportation Services	\$674,140	\$675,543	\$669,638	\$634,540	-6%	-6%	-5%
	27900 Student Transportation; Other Student Transportation Services	\$6,824	\$4,266	\$1,457	\$13,943	104%	227%	> 500%
	27910 Student Transportation; Bus Driver Training	\$2,235	\$4,318	\$934	\$146	-93%	-97%	-84%
	31100 Food Services Operations; Service Area Direction	\$257,406	\$637,652	\$778,676	\$800,162	211%	25%	3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$183,249	\$39,522	\$39,433	\$37,294	-80%	-6%	-5%
	31400 Food Services Operations; Food Purchases	\$527,412	\$884,024	\$897,247	\$984,417	87%	11%	10%
	31900 Other Food Services	\$68,052	\$202,296	\$127,040	\$126,722	86%	-37%	0%
Overhead and Operational Total		\$6,398,285	\$8,159,053	\$9,065,679	\$9,151,949	43%	12%	1%
Nonoperational								
	33400 Athletic Coaches	\$235,996	\$413,705	\$377,507	\$387,407	64%	-6%	3%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$2,000			
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$40,595	\$609,185	\$10	\$14,006	-65%	-98%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$538,357	\$0	\$31,172	\$45,761	-91%		47%
	45100 Building Acquisition, Construction and Improvements	\$269,857	\$171,729	\$135,241	\$194,838	-28%	13%	44%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,891	\$7,382	\$6,573	\$25,473	> 500%	245%	288%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$19,623	\$18,257	\$17,860		-9%	-2%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$22,725	\$0	\$0	\$21,539	-5%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$869,416	\$886,437	\$1,222,605	\$1,734,126	99%	96%	42%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$26,639	\$0	\$0	\$17,858	-33%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$285,000	\$325,000	\$340,000		19%	5%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$1,000	\$34,806			> 500%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$340,532	\$306,203	\$287,235		-16%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$206,864	\$164,896	-\$13,156	\$14,066	-93%	-91%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$151			
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,824,000	\$9,918,941	\$6,297,534	\$6,473,000	69%	-35%	3%
	54200 Common School Fund; Principal	\$118,119	\$147,551	\$288,082	\$469,955	298%	219%	63%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$1,500	\$1,500	\$3,330		122%	122%
	59200 Other Debt Services Obligations; Bank Fee	\$15,410	\$7,730	\$1,830	\$0	-100%	-100%	-100%
	60700 Nonprogramed Charges; Scholarships	\$1,000	\$1,000	\$950	\$1,000	0%	0%	5%
Nonoperational Total		\$6,171,869	\$12,975,212	\$9,000,307	\$10,084,410	63%	-22%	12%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$184,079	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,072,791	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$104,000	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,484,130	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,585	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$256,440	\$0	\$0	\$0			
Prorated By Fund Total		\$3,103,025	\$0	\$0	\$0			